Center for Educational Performance and Information (CEPI)

Michigan Education Information System
(MEIS)

Financial Information Database (FID)

Frequently Asked Questions

Fall 2006 Submission

Questions?
Contact: (517) 335-0505
e-mail: Help-Desk@michigan.gov

General Questions

1 Q: What is the Financial Information Database (FID)?

A: The FID is one of the Center for Educational Performance and Information's (CEPI) warehouse data sets. The FID application streamlines the process that school districts use to submit "Balance Sheet, Revenues, and Expenditures" financial data to the state of Michigan and provides various stakeholders with user-friendly financial information at the district and school levels.

School-Level Information

1 Q: What school-level data is required for collection?

A: School-level data will be collected for Function Codes 111, 112, 113, 118, 119, 122, 125, 127, 241 and 249 at a minimum of the second position of the Object Code, e.g., 1200, or a maximum of the third position of the Object Code, e.g., 1210.

2 Q: Can districts submit functions at the school level other than the above-required school level functions?

A: If districts track school-level expenditures for additional functions other than the required school-level functions, districts may submit these additional functions at the school level. This additional school-level information will be used to roll up expenditures for districts that want the FID application to do so, but the discrete data will not be stored within the CEPI warehouse.

3 Q: Will districts be able to break out school-level expenditures using spreadsheets?

A: It would be beneficial for districts to expand their accounts, so that they may upload school-level data from their accounting software. Financial software vendors may be able to help with account expansion. Districts may alternatively work with their vendors to create "cross-walks" of school-level information for inclusion in the submitted files.

4 Q: How would "district-only" financial information be submitted?

A: "District-only" financial information may be submitted using "00000" and/or using the School Code from the School Code Master for ancillary facilities, (e.g., bus garage) in the School Code field. An ancillary facility School Code may be requested by the district's authorized user of the online School Code Master (SCM). The SCM is located at https://cepi.state.mi.us/scm/.

The FID application will produce an error if school amounts do not total at least 80 percent of the district amount for functions 118, 119, 122, 125 and 127. The FID pilot group agreed upon this distribution rule when it finalized the FID application specifications in June of 2002.

5 Q: What is the allowable distribution of expenditures for school and district amounts for functions 118, 119, 122, 125 and 127?

A: The FID application will produce an error if school amounts do not total at least 80 percent of the district amount for functions 118, 119, 122, 125 and 127. Another way of looking at the issue is that only 20 percent of expenditures can be allocated to the five-zero school code for these functions. The FID pilot group agreed upon this distribution rule when they finalized the FID application specifications in June of 2002.

6 Q: How will districts account for certain expenditures that are "district-only" (school = 00000) for the school-level functions required for submission?

A: For functions 111, 112, 113, 241 and 249, school-level expenditures must total district expenditures. For functions 118, 119, 122, 125 and 127, school-level expenditures should total district expenditures, with the exception of "limited off-site" expenditures. Districts must explain in the comments section provided in the FID application why their school-level expenditures did not total district expenditures.

Keep in mind that, during the validation process, if school amounts do not total at least 80 percent of the district amount for these functions, you will receive a cross-file validation error. The FID pilot group agreed upon this distribution rule when it finalized the FID application specifications in June of 2002.

7 Q: Our district owns closed buildings that still have costs associated with them, yet they are not appearing in the School Code Master. Can I reopen the building in the School Code Master and how should we report those costs in FID?

A: If your district has buildings that were closed in the School Code Master (SCM), yet still have costs associated with them, those costs should be included with building "00000" (five zeros) if they were closed PRIOR to the beginning of the school year associated with the current FID submission. The SCM rules do not allow buildings to be re-opened, because historical data may presumably exist in association with the former purpose/activities of those buildings. When buildings are used for other purposes within the district (educational, administration, ancillary, etc.,), then the district should request a new number for the building. If there is no specific purpose for the building, it remains an asset of the district and costs should be included as a district-wide expenditure in the "00000" (five zeros) building.

8 Q: Are ISDs required to submit school-level information?

A: ISDs are not required to submit school-level information. In fact, ISDs must use "00000" in the School Code fields when submitting the Expenditure File.

9 Q: Whom do we contact regarding School Code Master (SCM) questions?

A: You may e-mail the DIT Client Service Center at Help-Desk@michigan.gov or call 517-335-0505. Please include your full name and complete telephone number (with area code and extension) when you send an e-mail message.

Michigan Public School Accounting Manual

1 Q: What happens if districts are already using the Suffix Codes for internal purposes?

A: Districts are encouraged to submit Suffix Codes listed in the Michigan Public School Accounting Manual Chart of Accounts. Suffix Codes received with a code less than 1000 will be checked for validity against the Chart of Accounts. A fatal error will be produced if an invalid suffix code is received or if it is not an allowable major class combination. However, if Suffix Codes 1000-9999 are submitted, the FID application will replace these codes with Suffix Code 0000 prior to storage in the CEPI warehouse.

2 Q: Where can I locate a copy of the Michigan Public School Accounting Manual Chart of Accounts?

A: A link to the manual is in the publications section of the Office of State Aid and School Finance on the MDE Web site, http://www.michigan.gov/mde/. The Chart of Accounts is contained within the "Appendix - Definitions for Accounting Codes" located on the Manual page.

3 Q: My district only calculated/recorded reserves and board designations at fiscal year end to provide the auditors with a financial statement entry. How do I include this information with my FID submission?

A: Districts should consider using the Fund Balance Reserve (major class codes 711-713) and Board Designations (major class code 751) within their general ledgers. This will enable them to upload the information into the FID Balance Sheet file at year-end.

Please do not report Balance Sheet Major Class Code 706 (Fund Balance - Budgeted) in the FID. This code was designed to be used for budget purposes only. Year-end reporting should move amounts recorded in major class code 706 to one of the actual fund balance categories (71x, 74x, 75x, 77x, 78x.) Major class codes 301, 302, and 601-603 are also budgetary accounts that should not be reported to the FID.

4 Q: Whom do we contact regarding Michigan Public School Accounting Manual Chart of Accounts questions?

A: You may contact Glenda Rader at the Michigan Department of Education at: 517-335-0524 or raderg@michigan.gov.

FID Application - Business Rules

1 Q: How will the FID application handle debit and credit amounts and what happens if there are exceptions? For example, will districts be able to submit an expenditure amount with a credit balance?

A: For all four file types, debits should be submitted as positive amounts and credits should be submitted as negative amounts. Warning messages will be generated by the FID application when expenditures are submitted as credit amounts or when revenues are submitted as positive amounts (see Q & A #6 in this section and #8 in the "FID File and District Data Entry Information Section"). Once the files have been uploaded, the FID application will automatically display all balances from these files as positive amounts in the data verification screens.

2 Q: Will general ledgers need to be rounded to the nearest dollar?

A: No, general ledgers will not require rounding prior to district upload.

3 Q: On the Opening Balance page in the FID application, the "Uploaded Fund Balance" from my balance sheet is off from the "Calculated Fund Balance" provided by FID and I have a red "X" in the status column. What should I do?

A: The FID application derives the amount in the "Calculated Fund Balance" by taking the opening balance brought forward from the previous year's submission, adds the amount derived from your "Revenue" file and subtracts the derived amount from your "Expenditure" file. The "Uploaded Fund Balance" is the amount you provided in your Balance Sheet file. The Michigan Department

of Education Office of State Aid and School Finance has decided that the FID should implement a variance threshold of $10 to account for rounding differences between the FID calculations and those that your accounting software might make when preparing the Expenditure file.

4 Q: Why can't I edit the opening fund balances on the "Opening Balance" screen?

A: The amounts in the "Opening Balance" column were brought forward from the previous year's submission.

5 Q: The opening balances reflected in the FID for my district are not correct. How do I handle this situation?

A: If a district made a mistake and needs to correct a prior-year fund balance as reported in the last year's collection, it will need to do a "prior period adjustment" prior to submitting data in the FID. A Revenue Major Class code "551-Material Prior Period Adjustments" and "552-Non-material Prior Period Adjustments" should be used to correct for a fund balance that was reported as too low last year. Expenditure Function codes "491" and "492" should be used to correct fund balances that were reported as too high.

6 Q: When submitting data for fund 91 (Capital Assets Accounts), our district receives a warning message that indicates "Major Class (XXX) expected as debit, credits received in incoming file." In this case, we don't think we have an actual problem.

A: FID edits data to the second position of the Balance Sheet major class code. When validating appropriate debit or credit balances for fund 91, the distinction would have to be made at the third position of the major class code in order to eliminate the warnings when dealing with depreciation (Example: for fund 91, all major class codes ending with "2" are depreciation accounts and therefore contra-accounts having a negative balance).

Because the fund 91 items CANNOT have negative balances after they are summarized (or rolled up) to the second position in FID, we retained the warning check at the detailed transaction level to assist districts in determining why an overall error may result during the roll-up verification process that takes place after all files and data entry have been submitted.

7 Q: For the Balance Sheet file, our district received a red "X" during the cross-validation process that is completed on the final Update Balances/Submit screen. It appears that the cross-validation routine is checking files at the rolled-up (summary) level. We didn't have any errors during the initial file upload and error check process for the Balance Sheet. What should we do?

A: During the initial file upload and error check process, if your district did not roll up the Balance Sheet file and chose to submit additional detailed balances, an additional cross-reference check is completed to ensure that only appropriately signed and ROLLED-UP balances exist once the FID completes the roll up. You should check the "warnings" that you received during the initial validation process to determine if related warning items summarize to an inappropriate balance once they are combined.

8 Q: Is a there a list available that provides clarification to the errors and/or warnings I have received?

A: A listing of common errors and warnings has been developed along with a more detailed description of their meanings. This list is located in Appendix C of the FID User's Guide.

9 Q: Do warnings need to be corrected like errors?

A: Warnings highlight areas of your data that appear inconsistent with the Michigan Public School Accounting Manual Chart of Accounts and the business rules that the Michigan Department of Education Office of State Aid and School Finance have set for financial data collection. These warnings will not prevent your file from being uploaded into the system.

You should check each warning to see if you may need to reconfigure your accounting system or whether you need to correct a data entry mistake. Beginning with the fall 2005 collection, the Office of State Aid and School Finance will enforce correct cross-referencing and the application give errors for account segment combinations that are not allowed in the chart of accounts.

Another special case of warnings is the credit/debit verification that takes place during cross-file validation for the balance sheet, expenditure, and revenue files. During the initial file upload and error check process, if your district did not roll up the amounts in these files and chose to submit additional detailed amounts, an additional cross-reference check is completed to ensure that only appropriately signed and ROLLED-UP balances exist once the FID completes the roll up. You should check the warnings that you received during the initial upload file validation process to determine if related warning items summarize to an inappropriate balance once they are combined.

10 Q: I received a "validated for salary information" and/or "validated for employee benefit information" error on my cross-file validation. How can I determine where my error occurs in the file?

A: When files reach the rolled-up level, one of the checks the FID application performs is to verify that salaries are tied to mandatory coverage (FICA, unemployment, etc.) and vice versa. If a salary is reported without the corresponding benefit, or vice versa, an error is produced. The error message in the application will identify the fund, function combination where this error occurred.

The Expenditure Report can also be used to examine these errors. If you manually search for object code "28" (Mandatory Coverage) to object code "28", you will produce a report indicating every function tied to that object code. If you perform another search for object code "10" to object code "19" (Salaries), you will produce a report indicating every function tied to a salary. By cross-walking between the two reports, you can eliminate those functions that appear on both. Any function with an amount greater than zero left over is most likely the cause of the error.

11 Q: What is the Educational Service Provider (ESP) file used for in FID?

This file will allow public schools to report expenditure detail for services that are purchased from educational service providers. The schedule must be completed by any public school district (including public school academy) that purchases services in an amount equal to or greater than 50 percent of its general-fund current operating expenditures.

Amounts reported as purchased services from an educational service provider in the various functions must be broken down into the object(s) on which the education service provider spent the fee. EXAMPLE: The expenditure file shows $100,000 in function code 111 under purchased services. The district paid the Educational Service Provider $100,000 for those services. The supplemental schedule (ESP file) should reflect the breakdown of how those funds were used by the service provider to pay salaries, benefits, supplies, capital outlay, or other for that particular function. The total dollars reported in the supplemental schedule for any given function should reflect the amount paid to the educational service provider for that function.

Management fees for certain functions may be reported as a lump-sum purchased service only when the costs incurred at the Educational Service Provider to provide the service cannot be directly attributed to an individual school district. These are often labeled indirect costs and are defined as follows: Those costs that have been incurred for common or joint purposes. These costs benefit more than one cost center and cannot be readily or specifically identified with a particular cost center without effort disproportionate to the results achieved. For those costs considered indirect, the educational service provider may charge the public school a reasonable fee for the function without reporting the breakdown of the fee on the supplemental schedule as educational service provider salaries, benefits, supplies, capital outlay, etc. When the educational service provider costs associated with these functions can be readily or specifically identified with the individual school district, the service fee should be reported on the supplemental schedule under the appropriate object code.

12 Q: What conditions are required for the "Submit to CEPI" button to be enabled?

A: Districts must ensure the following are true before the submit button is activated:
1.   All files have been Accepted (i.e., free of upload errors)
2.   All Calculated Fund Balances match Uploaded Fund Balances
3.   Sum of Revenues or Expenditures are not equal to zero
4.   Rolled-up balances in the Balance Sheet file for a Fund/Major Class are all Debits for the assets, and Credits for the liabilities
5.   Rolled-up balances in the Revenue file for a Fund/Major Class are all Credits
6.   Rolled-up balances in the Expenditure file for a Fund/Function/Object are all Debits
7.   Education Service Provider requirement has validated and a file submitted, if applicable
8.   District-wide reporting, salary and employment benefit information is validated.

FID File and District Data Entry Information

1 Q: To what level of detail will financial data be collected?

A: The following fields and positions will be collected through the file upload process:

Balance Sheet File
Fund Code – two positions
Balance Sheet Major Class – three positions, minimum roll-up to second position, e.g., 170, maximum roll-up to third position, e.g., 171

Revenue File
Fund Code – two positions
Revenue Major Class – three positions
Suffix Code – four positions

Expenditure File
Fund Code – two positions
Function Code – three positions
Object Code – four positions, minimum roll-up to second position, e.g., 1200, maximum roll-up to the third position, e.g., 1210
School Code – five positions

Educational Service Provider (ESP) Expenditures File
Function – three positions
Object Code – four positions, roll-up to first position, e.g., 1000

2 Q: What Fund Code financial information will be stored in the warehouse?

A: For the General and Special Revenue Funds, districts must submit financial detail to the second position of the Fund Code for storage in the warehouse, (e.g., 26). All other funds may be submitted rolled up to the first position or second position of the Fund Code. If districts do not roll up to the first position prior to submission, the state of Michigan will roll up all funds, except the General and Special Revenue Funds, to the first position, (e.g., 26), for storage in the warehouse.

3 Q: What file-upload format alternatives do districts have?

A: Districts may use a fixed-length (TXT), a comma-delimited (CSV) or an XML format for file uploads.

4 Q: What is the file naming convention for files that we will submit to the FID Application?

A: If files are submitted in CSV or TXT formats, the following is the file-naming convention. File names can be up to 20 characters long. However, the first 10 characters have special meaning within the FID application, as listed below:
   - Position 1 denotes the transaction type (B – Balance Sheet, R – Revenue, E – Expenditure, P – Education Service Provider).
   - Positions 2 – 6 denote the school district for which the corresponding data (Balance Sheet, Revenue, Expenditure, ESP) is being submitted.
   - Positions 7 – 10 denote the end of the fiscal year for which the financial data is being submitted (e.g., FY 2004-2005 data should be submitted with "2005" in positions 7 – 10).
   - Positions 11 – 20 are optional and may or may not be used.

The file extension should denote whether the file is a CSV or TXT file.

If files submitted are in XML format, there is no standard naming convention, as the data for transaction type, school district and fiscal year are contained in the record tags within the file and the file extension should be "XML." Note that XML files support multiple school districts and multiple transaction types in one file. The file should conform to the XML schema that is posted on the CEPI Web site and the FID User's Guide.

5 Q: Why has my file been "Rejected"?

A: 1) If you receive an error message as soon as you click the "Upload" button on the application's Data Upload screen, your file probably has an error in the name. Please refer to the "FID File Naming Convention" available in the FID User's Guide, the FID File Layout or the FID FAQs documents. For the fall 2005 submission, you will use "2005" in the file name, which is the end of the fiscal year for which you are submitting.

2) If you clicked the "Upload" button and received a message stating that your file was being uploaded, and you found a "Rejected" status for that file when you checked the "District File Status" screen, it is likely that there is something wrong with the format of the file you submitted.

Two kinds of mistakes occur frequently. First, please check the "FID File Layout" document for guidance. Be aware that you must submit either blanks (spaces) or alphanumeric data in the fields labeled as "Optional." You may NOT use the following characters:
   - Fixed-length file - illegal characters: comma, single quote, double quote, forward slash, back slash.
   - Comma-separated values file – illegal characters within a segment: comma, single quote, forward slash, back slash.

Correct Examples:

Comma-Separated Values (CSV)   **Fixed Length (TXT)**

```
B123452004.csv - Notepad
File  Edit  Format  Help
11,101,,,3336548.51
11,102,,,16846.13
11,402,,,106493.04
11,404,,,-4524903.58
11,407,,,-356187.30
11,411,,,-37245.09
11,451,,,-68649.41
11,461,,,-45511.00
11,462,,,-382443.76
11,741,,,468612.00
25,101,,,245244.85
```

```
R123452003.txt - Notepad
File  Edit  Format  Help
111110000                -4918531.83
111190000                   -1231.31
111310000                  -39791.35
111410000                -1510083.00
111510000                 -100471.91
111720000                  -13331.22
111910000                   -4800.00
111920000                 -140675.35
111920001                  -20000.00
111990000                  -54282.24
113110000                        .00
```

Excel users: When creating .CSV files, please be aware that columns must be set as text only. Otherwise, Excel automatically places commas in numbers larger than three digits. These extra commas will cause a file formatting issue.

The FID system will not check the substance of the data, but you must include the appropriate number of spaces in a fixed-length TXT file, use the appropriate commas to separate segments in a CSV file, or use appropriate tags in an XML file. Second, FID will reject a file that has one or more blank records in it.

7 Q: Why is the transaction code missing in the file layout for CSV and TXT formats?

A: The transaction code as used in the Michigan Public School Accounting Manual Chart of Accounts denotes whether an entry is balance sheet, revenue, or expenditure. The FID application accepts separate files for each of these three types. Therefore, transaction code is not used in the file layout. Rather, the FID application distinguishes the transaction type by the file name. Please refer to the naming convention specified in Q & A #2 of this section.

8 Q: Where should I place the negative sign in the FID files?

A: Place the negative sign just before the amount so that it "floats." If you are using a fixed-length file, you may fill unused positions with either spaces or zeros; it is your district's preference.

9 Q: How should my district report Capital Assets when entering the information on the District Data Entry page of FID for Fund 91?

The amounts entered into the data entry screen for Fund 91 should incorporate all the major class codes for a given class of capital assets. For each class of assets there is an asset and an associated depreciation account. Each class of capital asset should be reported net of depreciation.

10 Q: Do I have to complete some fields in the District Data Entry screens if they are already included in my upload files and what happens if I provide data in both places?

A: For selected financial data, districts may choose to include data in the upload file or key it in. For example, many districts will not include amounts for fund 91 (Capital Assets Accounts) or fund 92 (Long-term Liability Accounts) in their upload files and will key in this data in the District Data Entry screens. If you key in AND upload a file with the same information, the uploaded file data will overwrite the amounts you have keyed in. Please see the FID User's Guide for details on the two District Data Entry screens.

11 Q: **We use Quicken software to account for the Agency Fund. My understanding is that we may continue this practice and CEPI will allow us to key in the total revenue, expense, and fund balances manually. Is this true?**

    A: School districts do not report revenues or expenditures in Agency Funds. The school is a fiduciary for the student group. The funds belong to the student group. Because of that, every dollar the school receives on a student group's behalf should be reported in the Agency Fund as a debit to cash (101), credit to Due to Student Groups (431). The disbursement of funds on the student group's behalf should be reported as credit to cash (101), debit to Due to Student Groups (431). There is no fund balance in an Agency Fund.

    The district data entry area of the FID is used to report Agency Fund information related to beginning cash balances, receipts, disbursements, and ending cash balance. The district data entry area is the only mechanism available in the FID system to collect that data. Any Agency Fund data reported in the file upload will appear as ending balance sheet data only.

12 Q: **Certain financial information is tracked by districts on spreadsheets and not recorded on districts' accounting systems. Will accounts need to be created for all financial information in order to upload?**

    A: FID will enable districts to key selected Quarterly Balance Sheet Balances and Chauffeur Expenditures. Districts may either upload or key Fixed Assets, Long-Term Liabilities, Agency Fund Receipts and Disbursements, and Amounts Received from TIFA, LDA or DDA.

13 Q: **In the past, our district manually entered the financial information through EDN and we do not have financial software. How can we create FID-formatted files for submission?**

    A: FID formatted files can be created without the aid of a financial software system. You will need to access Appendix A – File Layouts and Appendix B – Creating CSV FID Files in Excel from the FID User's Guide. These pages will instruct you on how to use Microsoft Excel to create a spreadsheet that will produce files for your upload.

14 Q: **When trying to upload an XML file, I received an error message stating "no permission for district." How do I correct this?**

    A: This error indicates that your district number was not included in the XML File Schema. Please refer to Appendix A of the FID User's Guide for specific information regarding the XML file layout and update your file accordingly.

15 Q: **When trying to re-upload an XML file, I received an error message stating "Reload Flag = 'NO.'" How do I correct this?**

    A: This error indicates that the Reload Flag within the XML File Schema is currently set to "no." In order to re-upload a file, this flag must be set to "yes." Many financial software packages have an option to set the Reload Flag. If your software does not, you can manually change the flag by opening your file in a text file editor by erasing "no" and entering "yes." Please refer to Appendix A of the FID User's Guide for specific information regarding the XML file layout.

16 Q: **I continue to receive the message "no records meet selection criteria" every time I try to produce a report for my FID files. All of my files have been successfully uploaded, how do I create a report?**

A: The reporting feature of the application operates at the roll-up (summary) level. Please follow the directions in the Reporting section of the FID User's Guide to manually enter your search criteria. The ⋯ search button located on the report screen does not function properly and will throw off your search. The directions in the User's Guide were created to work around this issue.

17 Q: **Nothing happens when I attempted to generate a copy of my district's Financial Summary Reports. Is there something wrong with the application?**

A: The Financial Summary Reports are displayed in a pop-up window. If you have a pop-up blocker installed and active when you click OK, the reports may not be displayed. Try disabling your pop-up blocker and try running the report again.

One of the most common blockers is Microsoft's Service Pack 2, in which pop-up blocking is directly integrated into Internet Explorer. Note that by default pop-up blocking is enabled. To locate the pop-up controls in Internet Explorer select Tools from the toolbar and then Pop-up Blocker. Click on "Turn Off Pop-up Blocker." Once this is done users should be able to view the program. Once finished, you can return and to re-enable your Pop-Up Blocker

18 Q: **Should districts keep a copy of FID files that were successfully submitted to CEPI?**

A: Yes, districts should maintain copies of their submitted FID files for at least one year. The FID application is not designed to provide districts with copies of the files they uploaded. Should corrections be required after the submission period, it would be beneficial for the district to have its original files to work from.

19 Q: **Where can I find the FID User's Guide, FID Record Layout, FID Listserv Instructions, and other user support materials?**

A: All related user support material are available for download from the FID Web page. Point your browser to www.michigan.gov/cepi. From the left-side navigation, select "MEIS Data Services" and then "Financial Information Database."

20 Q: **I have questions about the application. I have consulted the FID User's Guide and the FID FAQs. What do I do next?**

A: Please send an e-mail message to Help-Desk@michigan.gov. Note the CEPI application you are using and the specific question about or difficulty with the application. Include your full name, district code, district name, complete telephone number with area code and extension. The Help Desk staff will create a DIT Remedy Help Desk case for you. They will either contact you or forward your DIT Remedy Help Desk case to the appropriate support staff for research and response. You may receive a telephone call or an e-mail response. The e-mail message will have the DIT Remedy Help Desk Case identification number.